EMPLOYMENT AND TRAINING ADMINISTRATION

Office of Unemployment Insurance

SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT INSURANCE LAWS EFFECTIVE JANUARY 2018

| | BENEFITS | | | | | | | COVERAGE | TA | XES |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------------------------------|-----------------------------------------|---------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------|
| | Earnings/ Employment Needed in Base Period to Qualify ¹ | Computation of Weekly Benefit Amount | Amo | Benefit ount BA) ² Maxi- Mum | Weekly Earnings Disregarded | Calculation of Maximum Benefit Amount (MBA) | Number of Benefit Weeks Payable ³ | Size of Payroll (Length of Employment/ Wages Paid) | 2017 Wages Subject to Tax | 2017 Minimum & Maximum Rates ⁴ New Employer Rate ⁵ |
| AL | 1½ x HQW | 1/26 avg of 2 highest qtrs | \$45 | \$265 | 1/3 WBA | Lesser of 1/3 BPW or 26 x WBA | 15-26 | 20 weeks or \$1,500 in any qtr | \$8,000 | 0.59% 6.74% 2.70% |
| AK | \$2,500; wages in 2 qtrs, at least \$250 oustide HQ | 0.9-2.2% of annual wages + \$24 per dep up to \$72 | \$56- 128 | \$370- 442 | \$50 and ¼ wages over \$50 | Weighted schedule of BPW to HQW | 16-26 | Any size | \$39,800 | 1.00% 5.40% 1.73% |
| AZ | 1½ x HQW and 390 x minimum wage in effect in 1 qtr; or wages in 2 qtrs with wages in 1 qtr sufficient to qualify for maximum WBA and total BPW ≥ taxable wage base | 1/25 HQW | \$164 | \$240 | \$30 | Lesser of 1/3 BPW or 26 x WBA | 8-26 | 20 weeks or \$1,500 in any qtr | \$7,000 | 0.04% 10.59% |
| AR | 35 x WBA; wages in 2 qtrs | 1/26 of the avg of the 4 qtrs in BP | \$81 | \$451 | 40% WBA | Lesser of 16 x WBA or 1/3 BPW | 9-16 | One employee for 10 or more days in a CY | \$12,000 | 0.10% 6.00% 2.90% |
| CA | \$1,300 in HQ, or \$900 in HQ with BPW = 1¼ x HQ | 1/23 to 1/26 HQW | \$40 | \$450 | Greater of \$25 or 1/4 wages | Lesser of 26 x WBA or ½ BPW | 14-26 | Over \$100 in any qtr | \$7,000 | 1.50% 6.20% 3.40% |
| со | 40 x WBA or \$2,500, whichever is greater | Higher of 60% of 1/26 of 2 consecu- tive HQW, capped by 50% of State avg weekly earn- ings or 50% of 1/52 BP earnings capped by 55% of State avg weekly earnings | \$25 | \$520 or \$573 ⁶ | ¼ WBA | Lesser of 26 x WBA or 1/3 BPW | 13-26 | 20 weeks or \$1,500 in any qtr | \$12,500 | 0.62% 8.15% 1.70% |
| СТ | 40 x WBA | 1/26 avg of 2 HQs + \$15 per dep, up to 5; DA capped at WBA (For construction workers, 1/26 HQ) | \$15-30 | \$613- 688 | 1/3 wages | Uniform duration | 26 | 20 weeks or \$1,500 in any qtr | \$15,000 | 1.90% 6.80% 3.00% |
| DE | 36 x WBA | 1/46 total wages in 2 highest qtrs | \$20 | \$330 | Greater of \$10 or 50% WBA | ½ BPW | 24-26 | 20 weeks or \$1,500 in any qtr | \$18,500 | 0.30% 8.20% 1.70% |
| DC | 1½ x HQW or within \$70; not less than \$1,950 in 2 qtrs; \$1,300 in 1 qtr | 1/26 HQW | \$50 | \$432 | 1/3 of wages plus \$50 | Uniform duration | 26 | Any size | \$9,000 | 1.60% 7.00% 2.70% |
| FL | 1½ x HQW; minimum \$3,400; wages in 2 qtrs | 1/26 HQW | \$32 | \$275 | 8 x federal hourly mini- mum wage | 25% BPW | 9-12 ⁷ | 20 weeks or \$1,500 in any qtr | \$7,000 | 0.10% 5.40% 2.70% |
| GA | Wages in 2 qtrs & 150% x HQW or HQW divided by 21 for WBA w/ total earnings in 2 qtrs totaling at least 40 x WBA | 1/42 of wages in highest 2 qtrs or 1/21 HQW | \$44 | \$330 | \$50 | Lesser of 14 x WBA or ¼ BPW | 6-14 ⁷ | 20 weeks or \$1,500 in any qtr | \$9,500 | 0.025% 5.40% 2.64% |

| | BENEFITS | | | | | | | COVERAGE | TAXES | |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------|------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------------|-------------------------------------------------|------------------------------------|-----------------------------------------------------------|
| | Earnings/ Employment Needed in Base Period to Qualify ¹ | Computation of Weekly Benefit Amount | Amo | Benefit ount BA) ² Maxi- | Weekly Earnings Disregarded | Calculation of Maximum Benefit Amount | Number of Benefit Weeks Payable ³ | Size of Payroll (Length of Employment/ | 2017 Wages Subject to Tax | 2017 Minimum & Maximum Rates ⁴ New |
| | relibu to Quality | | mum | Mum | | (MBA) | rayable | Wages Paid) | lax | Employer Rate⁵ |
| н | 26 x WBA; wages in 2 qtrs | 1/21 HQW | \$5 | \$619 | \$150 | Uniform duration | 26 | Any size | \$44,000 | 0.00% 5.60% |
| | 1¼ x HQW; not | | | | | | | | | 2.40% |
| ID | less than the minimum qualifying wages in 1 gtr \$1,872 | 1/26 HQW | \$72 | \$405 | ½ WBA | Weighted schedule of BPW to HQW | 10-26 | 20 weeks or \$1,500 in any qtr | \$37,800 | 0.399% 5.40% 1.395% |
| IL | \$1,600; \$440 outside HQ | 42.9% of claimant's AWW in 2 highest qtrs. | \$51-77 | \$458- 627 | ½ WBA | Uniform duration | 24 | 20 weeks or \$1,500 in any qtr | \$12,960 | 0.55% 7.35% 3.45% |
| | | • | | | Greater of | | | ' | | |
| IN | 1½ x HQW totaling at least \$2,500 in last 2 gtrs; not less than | 47% of AWW in BP | \$37 | \$390 | \$3 or 20% WBA from other than | Lesser of 28% BPW or 26 x WBA | 26 | Any size | \$9,500 | 0.50% 7.40% |
| | \$4,200 in BP | | | | BP employers | 20 X VVB/ | | | | 2.50% |
| IA | 1¼ x HQW; 3.5% of the statewide AAW in HQ; ½ | 1/23 HQW or 1/19 – 1/22 HQW | \$68-82 | \$455- 559 | 1⁄4 WBA | 1/3 BPW | 8-26 | 20 weeks or \$1,500 in any | \$29,300 | 0.00% 8.00% |
| | HQW in qtr not the HQ | for claimants with deps | | 559 | | | | qtr | | 1.00% |
| KS | 30 x WBA; wages in 2 qtrs | 4.25% HQW | \$118 | \$474 | 25% WBA | Lesser of 26 x WBA or 1/3 | 10-26 ⁷ | 20 weeks or \$1,500 in any | \$14,000 | 0.20% 5.40% |
| | = 4 | | | | | BPW | | qtr | , , | 2.70% |
| I/V | 1½ x HQW; 8 x WBA in last 2 | 4 40020/ PDW | #20 | \$440 | 1/F wagas | Lesser of 26 | 45.00 | 20 weeks or | \$40.200 | 0.60% 9.75% |
| KY | qtrs; \$750 outside HQ | 1.1923% BPW | \$39 | \$448 | 1/5 wages | x WBA or 1/3 BPW | 15-26 | \$1,500 in any qtr | \$10,200 | 2.70% |
| LA | \$1,200 total BPW; wages in 2 | 1/25 of the avg of wages in 4 qtrs of | \$10 | \$247 | Lesser of ½ WBA or \$50 | Uniform duration | 26 | 20 weeks or \$1,500 in any | \$7,700 | 0.10% 6.20% |
| | qtrs; 1½ x HQW | BP x 1.05 x 1.15 | | | 112/1 or 400 | duration | | qtr | | IndAvg% |
| ME | 2 x AWW in 2 different BP qtrs; total BPW = 6 x | 1/22 avg wages paid in 2 highest qtrs of BP + \$10 | \$73- 109 | \$418- 627 | \$25 | Lesser of 26 x WBA or 1/3 | 15-26 | 20 weeks or \$1,500 in any | \$12,000 | 0.49% 5.40% |
| | AWW | per dep up to ½ WBA | 100 | 021 | | BPW | | qtr | | 1.77% |
| MD | 1½ x HQW; \$1,176.01 in HQ; | 1/24 HQW + \$8 per dep up to 5 deps | \$50-90 | \$430 | <u><</u> \$50 | Uniform duration | 26 | Any size | \$8,500 | 0.30% 7.50% |
| | \$1,800 in 2 qtrs | | | | | duration | | | | 2.60% |
| B40 | 30 x WBA; | 50% AWW + \$25 per dep up to ½ WBA | # 40.00 | \$769- | 4/2 \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\ | Lesser of 30 | WBA or 10-30 | 13 weeks or \$1,500 in any qtr | \$15,000 | 0.73% 11.13% |
| MA | \$4,700 minimum | | \$42-63 | 1,153 | 1/3 WBA | x WBA or 36% BPW | | | | 1.87% |
| МІ | Total BPW =1½ x HQW; wages in at least 2 BP qtrs; at least \$3,589 in HQ; or wages in at least 2 BP qtrs; BPW at least 20 x State AWW (\$991.30) or \$19,826 | IQW; wages in t least 2 BP qtrs; t least \$3,589 in IQ; or wages in t least 2 BP qtrs; EPW at least 20 x state AWW \$991.30) or \$12.50 | \$147- 177 | \$362 | WBA reduced by 50¢ for every \$1 earned, and wages plus | 43% BP wages | 14-20 | 20 weeks or \$1,000 in CY | \$9,000 | 0.06% 10.30% |
| | | | | | benefits cannot exceed 1.5 x WBR | | | | | 2.70% |

| | | | BEN | EFITS | | | COVERAGE | TA | XES | |
|-----|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------------|----------------------------------------|---------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------------|------------------------------------|--------------------------------------------------------|
| | Earnings/ Employment Needed in Base Period to Qualify ¹ | Computation of Weekly Benefit Amount | Am (WI | Benefit ount BA) ² Maxi- | Weekly Earnings Disregarded | Calculation of Maximum Benefit Amount (MBA) | Number of Benefit Weeks Payable ³ | Size of Payroll (Length of Employment/ Wages Paid) | 2017 Wages Subject to Tax | 2017 Minimum & Maximum Rates ⁴ New Employer |
| MN | 5.3% of State | Higher of 50% of 1/13 HQW up to 43% of State AWW or 50% of 1/52 | \$26 | \$447- | WBA reduced by 50¢ for | Lesser of 1/3 BPW or 26 x | 11-26 | Any size | \$32,000 | Rate ⁵ 0.10% 9.00% |
| | AAW | BPW up to 66% of State AWW | , - | 693 ⁶ | every \$1 earned | WBA | - | , | ψ02,000 | 1.64% |
| MS | 40 x WBA; \$780 in HQ; wages in 2 qtrs | 1/26 HQW | \$30 | \$235 | \$40 | Lesser of 1/3 BPW or 26 x WBA | 13-26 | 20 weeks or \$1,500 in any qtr | \$14,000 | 0.00% 5.40% |
| MO | 1½ x HQW; \$1,500 in 1 qtr; or wages in 2 qtrs | 4% of the avg of | \$35 | \$320 | Greater of 20% WBA or | Lesser of 20 x WBA or 1/3 | 8-20 ⁸ | 20 weeks or \$1,500 in any | \$13,000 | 0.00% 7.50% |
| - | of BP = 1½ maximum taxable wage base | the 2 HQWs | , | , - | \$20 | BPW | | qtr | , ,,,,,, | 2.70% |
| MT | BPW $\geq 1\frac{1}{2}$ x HQW and total wages $\geq 7\%$ of AAW or BPW \geq | 1% BPW or 1.9% wages in 2 HQs | \$153 | \$518 | 1/4 WBA | Weighted schedule of BPW to HQW | 8-28 | \$1,000 in current or preceding year | \$31,400 | 0.00% 6.12% IndAvg% |
| | \$4,145.74 in BP; \$1,850 in HQW | | | | | Lesser of 26 | | 20 weeks or | \$9,000 | 0.00% 5.40% |
| NE | and wages in at least 1 other qtr of \$800 | ½ AWW | \$70 | \$414 | ¼ WBA | x WBA or 1/3 BPW | 12-26 | \$1,500 in any qtr | | 0.75% |
| NV | 1½ x HQW in BP and \$400 in HQ; or wages in 3 of 4 | 1/25 HQW | \$16 | \$439 | 1/4 wages | Lesser of 26 x WBA or 1/3 | 8-26 | \$225 in any | \$29,500 | 0.25% 5.40% |
| | qtrs in BP and \$400 in HQ | | | | | BPW | | 7" | | 2.95% |
| NH | \$2,800; \$1,400 in each of 2 qtrs | 1%-1.1% annual wages | \$32 | \$427 | 30% WBA | Uniform duration | 26 | 20 weeks or \$1,500 in any qtr | \$14,000 | 0.10% 7.50% |
| NJ | 20 weeks employment at 20 x State hourly | 60% of claimant's | \$100- | \$681 | Greater of 20% WBA or | 100% base weeks | 20-26 | \$1,000 in any | \$33,500 | 0.50% 5.80% |
| NJ | minimum wage or 1,000 x State hourly minimum wage | AWW + DA | 115 | | \$5 | worked in base year up to 26 | 20-26 | year | \$33,500 | 2.80% |
| NM | \$1,919.63 in HQW and wages in at least 1 other | 53.5% of AWW paid in BP qtr in which wages | \$81- 121 | \$433- 483 | 1/5 WBA | Lesser of 26 x WBA or 60% BPW | 14-26 | 20 weeks or \$450 in any gtr | \$24,300 | 0.33% 5.40% IndAvg% |
| | qtr | were highest 1/26 HQW if 4 qtrs | | | | | | ' | | 0.70% |
| NY | 1½ x HQW; \$2,100 in HQ | of wages and HQW > \$4,000; 1/26 avg of 2 HQW if wages in only 2 or 3 qtrs; 1/25 HQW if HQW ≤ \$3,575 | \$100 | \$430 | None. All employment affects WBA | Uniform duration | 26 | \$300 in any qtr | \$10,900 | 3.30% |
| NC | 6 x AWW; wages in 2 qtrs of BP | Last 2 qtrs of BP/52 | \$15 | \$350 | 20% WBA | Uniform duration | 12-20 ⁸ | 20 weeks or \$1,500 in any gtr | \$23,100 | 0.06% 5.76% |
| ND | 1½ x HQW; | 1/65 of wages in 2 | | \$606 | 600/ 14/54 | Weighted | | 20 weeks or \$1,500 in any qtr | \$35,100 | 1.00% 0.49% 11.43% |
| טאו | wages in 2 qtrs | | \$43 | \$606 | 60% WBA | schedule of BPW to HQW | | | | 2.34% |

| | BENEFITS | | | | | | | COVERAGE | TA | XES | |
|----|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------|--------------|
| | Earnings/ Employment Needed in Base Period to Qualify ¹ | Computation of Weekly Benefit Amount | Am (WI | Benefit ount BA) ² | Weekly Earnings Disregarded | Calculation of Maximum Benefit Amount | Number of Benefit Weeks | Size of Payroll (Length of Employment/ | 2017 Wages Subject to | 2017 Minimum & Maximum Rates ⁴ New | |
| | | , . | Mini- mum | Maxi- Mum | 2.orogaraca | (MBA) | Payable ³ | Wages Paid) | Tax | Employer Rate ⁵ | |
| ОН | 20 weeks employment with wages averaging 27.5% of State AWW; wages in 2 gtrs | 1/2 claimant's AWW + DA of \$1-\$148 based on claimant's AWW and number of dep | \$128 | \$443- 598 | 1/5 WBA | 20 x WBA + 1 x WBA for each quali- fying week in excess of 20 | 20-26 | 20 weeks or \$1,500 in any qtr | \$9,000 | 0.30% 8.80% 2.70% | |
| ОК | \$1,500 and 1½ x HQW or any taxable wages if total wages equal or exceed taxable wage base for year claim was | 1/23 HQW | \$16 | \$506 | \$100 | Lesser of 26 x WBA, percentage of State annual wage of 2 nd preceding yr, or percent- age of BPW | 16-26 | 20 weeks or \$1,500 in any qtr | \$17,700 | 0.10% 5.50% | |
| | effective | | | | | based on conditional factors | | | | 1.50% | |
| OR | BPW \geq \$1,000 and BPW \geq 1½ x HQW; or 500 hours of | 1.25% BPW | \$141 | \$604 | Greater of \$112.50 or 1/3 WBA | Lesser of 26 x WBA or 1/3 BPW | 3-26 | 18 weeks or \$1,000 in any | \$38,400 | 1.20% 5.40% | |
| | employment in BP | | | | 1/3 WDA | DFVV | | qtr | | 2.60% | |
| PA | \$1,688 in HQ; \$2,718 in BP; at least 37% of BPW outside HQ; | (4% HQW + 2) x 0.98 + 2 DA; \$5 for 1 st dep; \$3 for 2 nd | 68-76 | \$561- 569 | Greater of \$21 or 30% WBA | WBA x actual number of credit weeks | 18-26 | Any size | \$9,750 | 2.6434% 11.2616% | |
| | 18 credit weeks in BP | dep | | | WBA | in BP | | | | 3.6785% | |
| PR | 40 x WBA; \$280 minimum; \$77 in 1 qtr; wages in 2 | 1/11- 1/26 HQW | \$7 | \$133 | WBA | Uniform duration | 26 | Any size | \$7,000 | 2.20% 5.40% | |
| | qtrs 1½ x HQW; 200 x | 3.85% of avg high | | | | | | | | 3.20% | |
| RI | minimum hourly wage in 1 qtr and 400 x minimum hourly wage in BP; or 1,200 x minimum hourly wage in BP | 2 qtrs in BP + greater of \$15 or 5% of weekly benefit rate per dep, capped at the greater of \$50 or 25% of WBA | \$51- 101 | \$566- | 1/5 WBA | Lesser of 26 x WBA or | 17-26 | Any size | \$22,400 or \$23,900 for high tax group em- ployers | 0.99% 9.59% | |
| | | | 101 | 707 | | 33% BPW | | | | 1.83% | |
| sc | 1½ x HQW; \$4,455 minimum; \$1,092 in HQ | 50% of HQ avg weekly wage | \$42 | \$326 | 1⁄4 WBA | Lesser of 20 x WBA or 1/3 | 13-20 | 20 weeks or \$1,500 in any | \$14,000 | 0.06% 5.46% | |
| | \$1,092 III AQ | n HQ | | | | BPW | | qtr | | 1.23% | |
| SD | \$728 in HQ; 20 x WBA outside HQ | 1/26 HQW | \$28 | \$390 | 1/4 wages over \$25 | Lesser of 26 x WBA or 1/3 | 15-26 | 20 weeks or \$1,500 in any | \$15,000 | 0.00% 9.50% | |
| | WDA Outside HQ | | | | OVCI WZJ | BPW | | qtr | | 1.20% | |
| TN | 40 x WBA; \$780.01 avg wages in highest 2 qtrs; BPW outside HQW ≥ the lesser of 6 x WBA or \$900 | 1/26 of avg 2 highest qtrs | \$30 | \$275 | Greater of \$50 or 1/4 WBA | Lesser of 26 x WBA or 1/4 | 13-26 | 20 weeks or \$1,500 in any qtr | \$8,000 | 0.01% 10.00% ⁸ | |
| | | | ψου | | | BPW BPW | | | | 2.70% | |
| TX | 37 x WBA; wages in at least 2 qtrs | 1/25 HQW Capped at 47.6% of AWW in covered | \$67 | \$494 | Greater of \$5 or 1/4 WBA | Lesser of 26 x WBA or 27% BPW | 10-26 | 20 weeks or \$1,500 in any | \$9,000 | 0.59% 8.21% | |
| | 11 | employment in TX, calculated annually | | | | VVBA | 21% BPW | | qtr | | 2.70% |
| UT | \$3,700 in BP and 1½ x HQW | 1/26 HQW - \$5 | \$30 | \$543 | 30% WBA | 27% BPW/WBA | 10-26 | Any size | \$33,100 | 0.20% 7.20% IndAvg% | |
| | TIQVV | | | | | | | | | | 11107 (49 70 |

| | | | COVERAGE | TA | XES | | | | | |
|----|----------------------------------------------------------------------|-------------------------------------------------------------|--------------|-------------------------------------|------------------------------------------------|---------------------------------------------------------|-------------------------------|--------------------------------------|------------------------------------|----------------------------------------------------|
| | Earnings/ Employment | ent Computation of Weekly Benefit | Amo | Benefit ount BA) ² | Weekly Earnings Disregarded | Calculation of Maximum Benefit Amount (MBA) | Number of Benefit | Size of Payroll (Length of | 2017 Wages Subject to Tax | 2017 Minimum & Maximum Rates ⁴ |
| | Needed in Base Period to Qualify ¹ | | Mini- mum | Maxi- Mum | | | Weeks Payable ³ | Employment/ Wages Paid) | | New Employer Rate⁵ |
| VT | \$2,501 HQW; 1.4 x BP HQW | Wages in the 2 highest qtrs divided by 45 | \$77 | \$466 | 50% of gross wages | Lesser of 26 x WBA or 46% BPW | 21-26 | 20 weeks or \$1,500 in any qtr | \$17,300 | 1.10% 7.70% ⁹ 1.00% |
| VA | \$3,000 in highest 2 qtrs of BP | 1/50 of the 2 highest qtrs. | \$60 | \$378 | \$50 | See table in law | 12-26 | 20 weeks or \$1,500 in any qtr | \$8,000 | 0.13% 6.23% 2.53% |
| VI | 1½ x HQW and \$858 in HQ; or \$858 in HQ and 39 x WBA in BP | 1/26 HQW | \$33 | \$505 | 25% in excess of \$15 | Lesser of 26 x WBA or 1/3 BPW | 13-26 | Any size | \$23,500 | 1.50% 6.00% |
| WA | 680 hours; wages in BP or alternate BP | 3.85% of avg of high 2 qtrs in BP | \$169 | \$713 | 1/4 of wages over \$5 | Lesser of 26 x WBA or 1/3 BPW | 1-26 | Any size | \$45,000 | 0.13% 5.72% IndAvg% |
| WV | \$2,200 and wages in 2 qtrs | 55% of 1/52 of median wages in worker's wage class | \$24 | \$424 | \$60 | Uniform duration | 26 | 20 weeks or \$1,500 in any qtr | \$12,000 | 1.50% 7.50% |
| WI | 35 x WBA, HQ <u>>\$</u> 1,350 and 4 x WBA outside HQ | 4% HQW up to maximum WBA | \$54 | \$370 | \$30 + 33% of wages in excess of \$30 | Lesser of 40% of BPW or 26 X WBA | 14-26 | 20 weeks or \$1,500 in any qtr | \$14,000 | 0.00% 12.00% 3.05% |
| WY | 1.4 x HQW; at least 8% of statewide AAW | 4% HQW | \$35 | \$475 | 50% WBA | Lesser of 26 x WBA or 30% BPW | 11-26 | Any size | \$25,400 | 0.34% 8.84% IndAvg% |

This document is prepared for general reference and may not reflect all the details of a state's law. Consult the state agency or the state law for authoritative information. More detailed information is available in the *Comparison of State Unemployment Insurance Laws*. Data reflects a state's regular unemployment insurance program and does not include extensions or special programs. Current and earlier publications of both these documents can be found at https://oui.doleta.gov/unemploy/statelaws.asp#Statelaw.

KEY:

Avg – Average CQ - Calendar Quarter IndAvg - Industry Average

AAW - Average Annual Wage CY- Calendar Year Qtrs – Quarters AWW - Average Weekly Wage HQ - High Quarter

BPW - Base Period Wages HQW - High Quarter Wages

OTHER PROVISIONS OF LAW:

Waiting Week – Most States require a 1-week waiting period where the claimant must meet all eligibility conditions before benefits are payable. The following states do not require a waiting week: CT, DE, GA, IA, MD, MI, NV, NJ, VT, and WY. The waiting week may be paid after a specified period of unemployment in KY, MO, and TN. In TX, the claimant must be unemployed for a specified period of time and return to full-time work, or exhaust benefits. In some states, the waiting week may be suspended under certain conditions.

Base Periods – Almost all qualifying earnings are determined using a base period consisting of the first four of the last five completed CQs. A few States use a different base period. In the following states, more recent earnings may be used in an alternative base period under certain conditions: AK, AR, CA, CO, CT, DE, DC, GA, HI, ID, IL, IA, KS, ME, MD, MA, MI, MN, MT, NE, NV, NH, NJ, NM, NY, NC, OH, OK, OR, PR, RI, SC, SD, UT, VT, VA, VI, WA, WV, and WI.

FOOTNOTES:

- Reflects basic qualifying formula. Some states have alternative qualifying formulas.
- ² When two amounts given, higher includes dependents' allowance; the higher figure for both the minimum and maximum WBAs includes the dependents' allowance for the maximum number of dependents. If state has a dependents' allowance and only one amount is given, the maximum is the same with or without the allowance. The total amount of dependents' allowance payable in any week is limited by a cap.
- ³ In some states, additional weeks of benefits are payable under limited circumstances such as high unemployment, continuation of approved training, or workforce dislocations.
- ⁴ Rates apply only to experience rated employers and do not include applicable non UI taxes, surtaxes, penalties, or surcharges. In most states, the rate year begins on January 1 and ends on December 31. All tax rates for 2017 are initially posted in the July issue.
- ⁵ New employer rate shown is the base rate. Higher rates may apply depending on industry classification and/or other factors in state law.
- ⁶ The lower amount shown is based on HQWs and the higher amount shown is based on total BPWs.
- ⁷ Maximum weeks payable dependent on the unemployment rate.
- ⁸ Uniform number of weeks payable dependent on the unemployment rate.
- ⁹ Rate year is July 1 through June 30.

If you have any questions, please contact Julie Balster at (202) 693-3615 or John Schuettinger at (202) 693-2680.